

Property Tax Appeals Flowchart

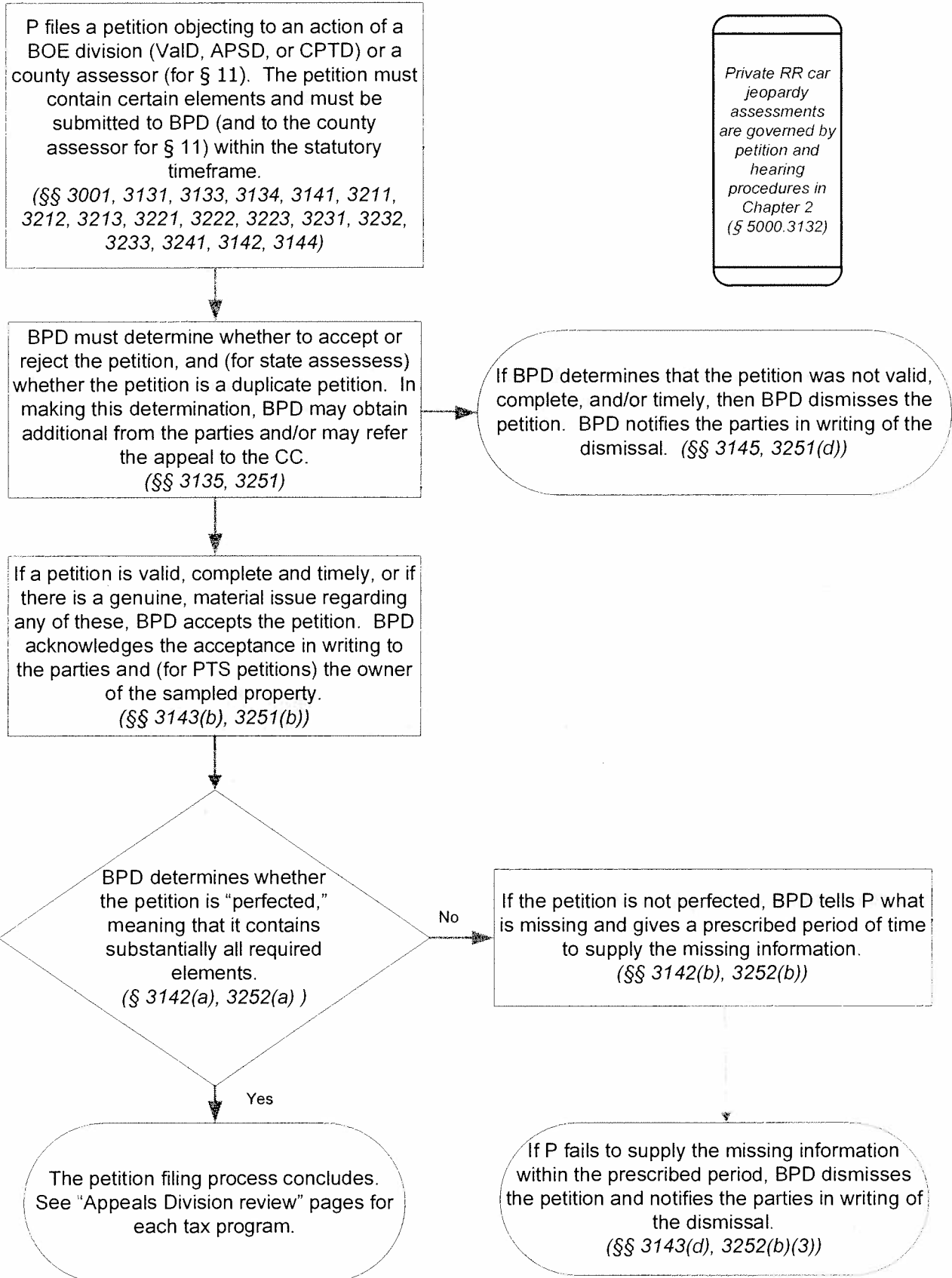
Shows the process under the proposed Rules For Tax Appeals,
as will be submitted to the Board on November 20, 2006

Legend:

- "§ 11" = Applications regarding assessment of
publicly-owned property (*see § 5000.3001(b)*)
- "AD" = Appeals Division
- "APSD" = Assessment Policy and
Standards Division
- "ASR" = County Assessor
- "BOE" = Board of Equalization
- "BPD" = Board Proceedings Division
- "CC" = Chief Counsel or designee
- "CPTD" = County Property Taxes Division
- "OCC" = Organizational Clearance
Certificate
- "P" = Petitioner
- "PTS" = Property Tax Sampling (*see § 5000.3001(d)*)
- "RR" = Railroad
- "SA" = State assessee(s) (*see § 5000.3001(a)*)
- "SCC" = Supplemental Clearance Certificate
- "ValDiv" = Valuation Division
- "ValDivAnalysis" = Valuation Division's Analysis
- "Welfare" = Welfare exemption (*see § 5000.3001(c)*)
- "WF&D" = Written Findings & Decision

***All references to Chapter 3 of the the proposed Rules for Tax Appeals
omit the prefix "5000" (i.e., "§ 5000.3XXX" is referred to as "§ 3XXX.")***

Filing and Acceptance of Petitions



Appeals Division Review State Assesseees

A valid and complete
petition is P's opening brief
(§ 3161(a))

The ValDivAnalysis is the
response to the petition
(§ 3161(b))

Where P and ValDiv agree on a
joint recommendation before the
appeals conference or P's reply
brief, ValDiv will prepare the joint
recommendation. (§ 3151) AD will
review all other petitions, including
later-occurring joint
recommendations. (§ 3152(a))

BPD notifies parties of
briefing deadlines and
acknowledges receipt
of all briefs.
Extensions must be
requested in writing to
BPD and decided by
CC. (§§ 3162(c),
3171(b))

Oral Hearing
Requested

No

Appeals
Conference
requested for
non-appearance
petition

No

Briefing schedule for No Appeals
Conference (§ 3162)

- ValDivAnalysis 30 days before Bd. mtg.
- P reply 15 days after ValDivAnalysis mailed

Yes. An appeals conference is
required where an oral hearing is
requested (§ 3163(a))

Appeals
Conference
scheduled
(§ 3164(a))

Yes. An appeals conference may be
requested by P, AD, or a Board Member
(§ 3163(b))

Summary Decision
by AD at least 10 days before Bd.
action on non-appearance item
(§ 3171(a))

Briefing schedule for Appeals Conferences (§ 3164)

- ValDiv Analysis submitted 30 days before conf. date
- P Reply submitted 15 days after ValDivAnalysis mailed
- Appeals conference held 30 days before Bd. hearing date

AD may request additional information before, during, or
after the appeals conference (§ 3152(c))

Appeals Conference

*Optional: Submittal of additional info.
and response by other party
(§ 3164(d))*

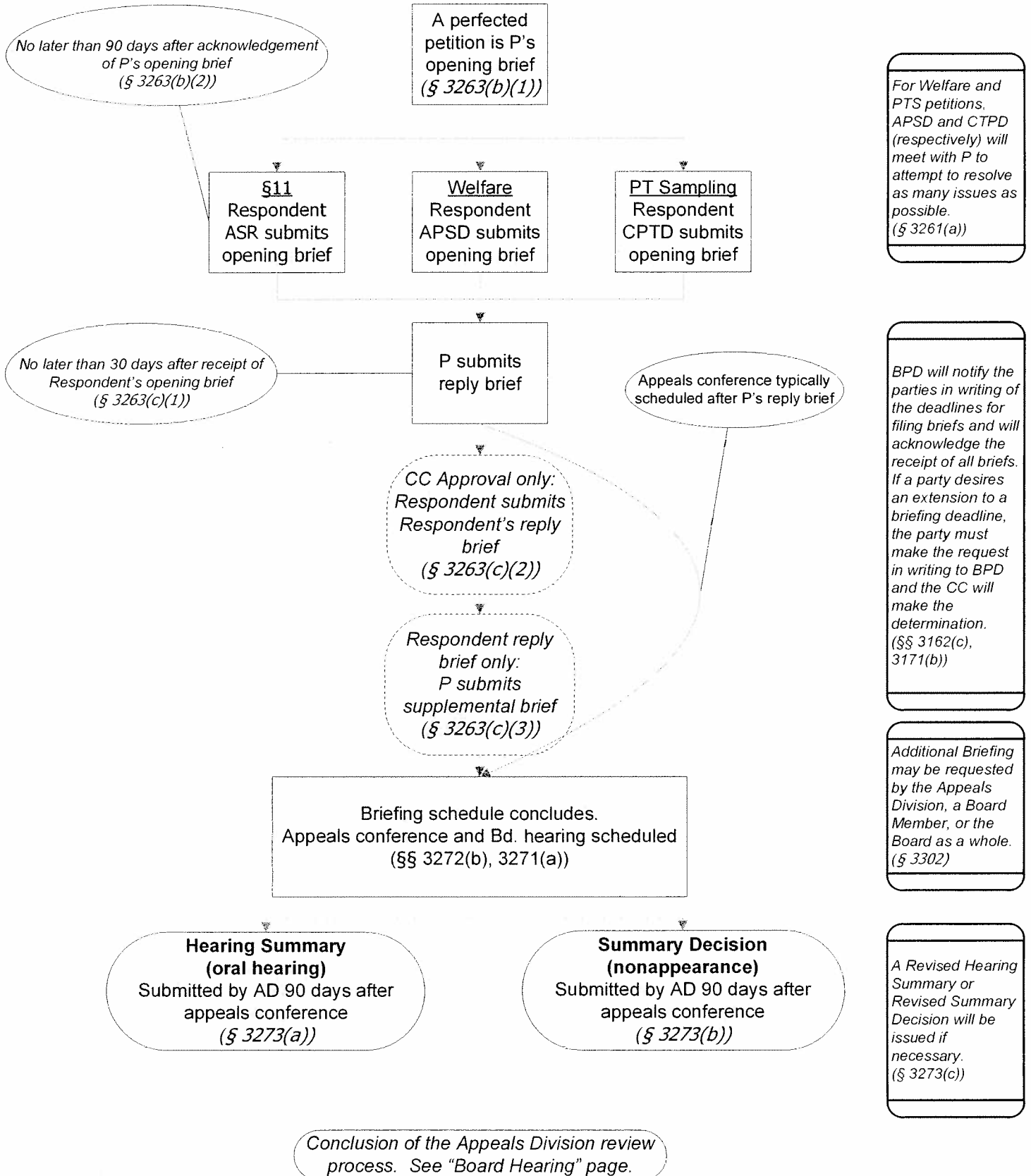
Hearing Summary
by AD 10 days before oral hearing
(§ 3171(a))

Summary Decision
by AD 10 days before Bd. action
on non-appearance item
(§ 3171(a))

A Revised Hearing
Summary or
Revised Summary
Decision will be
issued if
necessary.
(§ 3171(c))

*Conclusion of the Appeals Division review
process. See "Board Hearing" pages.*

Appeals Division Review Other PT Petitions



Board Hearing Procedures All Property Tax Petitions

Board is required to hear state assessee and private RR car petitions by certain dates.
(§ 3172(a), (b))

BPD schedules Board hearing or other Board action
(i.e., nonappearance petitions)
(§§ 3172, 3301, 3304)

BPD sends Notice of Board Hearing 45 days in advance for state assessees (§ 3172(c)) and per Chapter 5 for other PT petitions (§ 3303(a))

BPD distributes Hearing Summary (oral hearing) or Summary Decision (nonappearance) at least 10 days prior to Bd. meeting
(§ 3171(a), 3301(a))

Board Meeting at which action on the petition is taken.

The decision of the Board is final. The Board will not reconsider or rehear a petition. However, the Board may modify a petition to correct a clerical error.
(§ 3306(a))

State Assessee
Notice of Bd. action sent to parties
(§ 3306(a))

§11
Notice of Bd. action and copy of findings/decision sent to parties, ASR, Bd. of Supes, auditor, and taxpayer
(§ 3306(a), (b))

Welfare
Notice of Bd. action sent to parties and ASR of county in which property is located.
(§ 3305 (a), (c))

PT Sampling
Notice of Bd. action sent to ASR and property owner.
(§ 3305 (a), (d))

P Request: Written Findings & Decision
AD drafts
Board adopts
BPD mails
(§3306(b))

P may waive WF&D at any time prior to Bd. approval of WF&D
(§ 3306(b)(3))